

Volunteer Quality Alert 2006-07 – OTHER INCOME

March 30, 2006

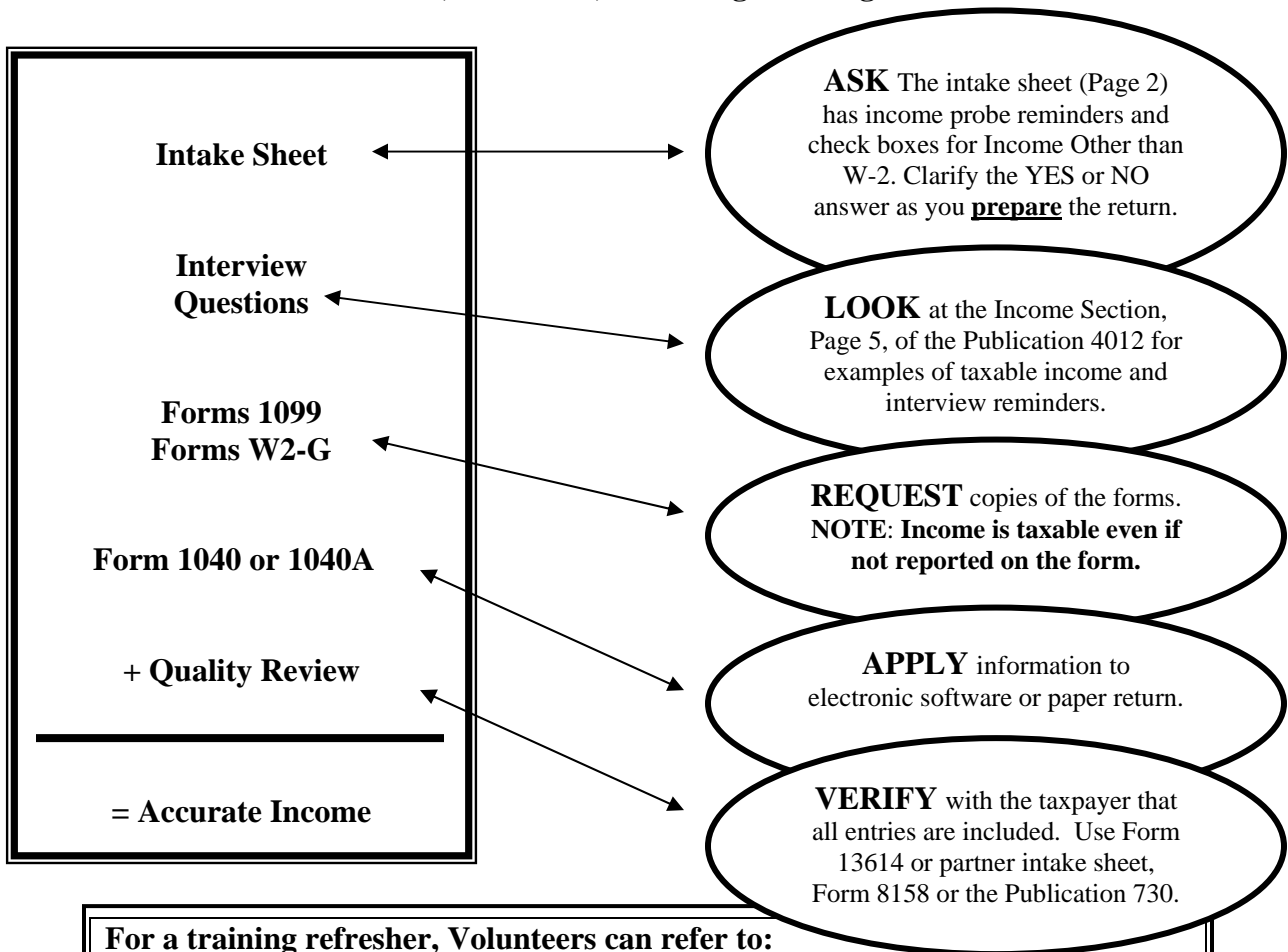
*Please share this message with all Volunteers immediately**

**(EXCEPT AARP) NOTE: AARP National Office is responsible for distribution of the Quality Alerts through their internal channels to their cadre of volunteers. Therefore, no distribution of Quality Alerts should occur at the local level to AARP.*

Based upon errors identified during TIGTA Shopping Reviews and Return Reviews, this week's Volunteer Quality Alert (VQA) will focus on "other income" and Page 2 of the Form 13614, Interview and Intake Sheet. Volunteer sites using a partner-developed Interview and Intake Sheet should have an income probe section incorporating the same critical questions as listed on the IRS form. In some instances, TIGTA and Return Reviews found taxpayers and volunteers were not completing the income probe section on Page 2 of the Form 13614 or if they did complete the section, the income information was not making it to the tax return. These errors resulted in the taxpayer's income being underreported.

Adding Up Other Income

... Interest, Dividends, Gambling Winnings ...



For a training refresher, Volunteers can refer to:

- Volunteer Quality Alerts on the IRS website at www.irs.gov Enter the Keyword *Community Network*, scroll down to Partner Products and Volunteer Resource Center or go to <http://www.irs.gov/individuals/article/0,,id=120856,00.html>
- Publication 4012, Volunteer Resource Guide
- Form 8158, Quality Review Checklist
- Publication 730, Important Tax Records Envelope
- Publication 678, Volunteer Student Guide, Lesson 3, Income
- Link & Learn Taxes, <http://www.irs.gov/app/vita/index.jsp>
- Publication 17, Your Federal Income Tax, Part 2, Income
- The Volunteer Hotline at 1-800-829-8482.